GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:3234
ANSWERED ON:04.08.2017
Tax Exemptions
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Will the Minister of FINANCE be pleased to state:

(a) the name of companies which paid zero tax under various tax exemptions since 2014, State-wise including Uttar Pradesh;

(b) the total amount of such tax along with its share in GDP since 2014; and

(c) the details of Non-Profit Organisations (NPOs) under various tax exemptions along with the amount of said tax?

Answer

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE:

(a) Such information is not maintained in a centralised manner. However, efforts were made to retrieve the information about such companies which have disclosed Zero Gross Tax payable [even after application of Minimum Alternate Tax (MAT)] but were claiming deductions under Chapter VI A or Sections 10A/10AA of the Income-tax Act, 1961 ('Act') on the basis of the returns filed by the companies in Form ITR-6. The Pr. CCIT Charge wise information in this regard is as under:

Pr. CCIT Charge	Assessment Year (Number of ITR-6 submitted (with non-zero Deduction u/s VI-A OR non-zero Deduction u/s 10A/10AA and Gross Tax Payable zero)		
	2014-15	2015-16	2016-17
01-Andhra Pradesh and Telangana	2	5	9
02-Bihar and Jharkhand	Nil	2	5
03-Delhi	13	16	11
04-Gujarat	10	12	7
05-Karnataka and Goa	9	4	3
06-Kerala	1	1	4
07-Madhya Pradesh and Chhattisgarh	2	3	3
08-Mumbai	27	25	22
09-Nagpur	2	2	Nil
10-North East Region	4	4	4
11-North West Region	2	2	5
12-Odisha	Nil	Nil	Nil
13-Pune	20	6	1
14-Rajasthan	1	1	3
15-Tamil Nadu	12	8	9
16-Uttar Pradesh(East)	Nil	Nil	1
17-Uttar Pradesh(West)	Nil	2	1
18-West Bengal and Sikkim	6	8	14
Total	111	101	102

Further, disclosure of information regarding specific taxpayers (name of companies) is prohibited except as provided under section 138 of the Income-tax Act, 1961.

(b) "Such tax" in the question is in the context of 'Zero tax' payment companies in part (a) of the question. Under such circumstances, the question of its share in GDP does not arise.

(c) Such general information in respect of Non Profit Companies (NPOs) claiming tax exemptions under different provisions of the Act is not maintained in a centralised manner.